

## **CHECKLIST OF MANDATORY REQUIREMENTS PUBLIC AUCTION**

RESOLUTION/SALE NO. \_\_\_\_\_

DATED \_\_\_\_\_

The following requirements should be fulfilled to lawfully initiate, process, conduct, and complete a tax sale by public auction under Part 6 of the Revenue and Taxation Code.

- ☐ Obtaining a document showing approval of sale by the county board of supervisors (§3694 and §3698).
- ☐ Mailing the Notice to the Board or Supervisors to each taxing agency. The Notice may also be mailed to each nonprofit organization that has requested notification (§3700).
- ☐ Mailing a Notice of Sale to the State Controller's Office (§3700.5).
- ☐ Mailing a Notice of Sale to each owner and party of interest (not less than 45 or more than 120 days before the proposed sale) (§3701).
- ☐ Contacting, in person, each owner-occupant of property that is the primary residence of the last known assessee within a period of not more than 120 days or less than 10 days prior to the date of sale. If contact in person is not possible, a notice posted on the property not less than five days prior to date of sale (§3704.7).
- ☐ Publishing a Notice of Sale in a newspaper of general circulation (the first publication shall be started not less than 21 days or not more than 60 days prior to the effective sale date) (§3702).
- ☐ Recording a Tax Deed to the Purchaser of Tax-Defaulted Property conveying title to the purchasing agency or entity and mailing a duplicate copy to the State Controller (§§3708, 3708.1, and 3708.5).
- ☐ Submitting a Report of Sale to the county assessor and the auditor (§3716).
- ☐ Notating the facts of the sale on the delinquent roll (abstract) and the current roll (§3715.5).

\*All code section citations pertain to the Revenue and Taxation Code.

NOTE: Address all items mailed to the State Controller's Office as follows:

State Controller's Office  
Division of Accounting and Reporting  
P. O. Box 942850  
Sacramento, CA 94250  
ATTN: Bureau of Local Government Policy and  
Reporting